Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

CLAIM FOR MEALS AND LODGING EXPENSES

- Use this form if you are a transport employee, such as an employee of an airline, railway, bus, or trucking company.
- You complete Parts 1 and 2, and your employer completes Part 3.
- See the back of this form for details.
- If there is not enough space below, attach another sheet of paper. Keep receipts to support your claim in case we ask you for them.
- You do not have to send this form with your return. However, keep it in case we ask to see it later.

Part 1	– Emp	loyee i	nformation											
Last name First name										Socia	al insurand	e num	ber	
			V		NA	T- ,	,	NA (1						
Period of employment during				From: Year Month To:			ear	Month	Dataila		thod used] _{D-4}		
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Part 2	– Trip	and ex	pense summary											
Number of Number				Away from	Service		Meals purchase		ed		Lodging			
Days	Trips	hrs. per trip*	Home terminal	home terminal	classification * *		No. Cost		.+	No.	Cost			
Days	TTIPS						\$) l	NO.	\$			
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		-	paid for meals				_			1				
Subtract the total repayments you received or will receive for any of these expenses Subtotal (line 1 minus line 2) Z X 50% =													3	
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Т	otal amo	unt you	paid for lodging							ı				
s	ubtract t	he total i	repayments you received	or will receive for any of	f these exp	enses				5				
S	ubtotal (ine 4 mi	i nus line 5)				= _			- +_				6
_	llowable	oloimi	Add lines 2 and 6 Enter	this amount on line 220	of vour rot	uro				_				7
_ ^	liowabie	ciaiiii.	Add lines 3 and 6. Enter	this amount on line 229	or your ret	uiii.				_=			_	,
N	otes *		the average length of tir	ne you spent away from	the munic	ipality and m	etropoli	tan area (if th	nere is o	ne) where	your			
	* *	This	e terminal is located. applies only to claims tha					e (e.g., engin	eer, trai	nman, ma	intenance	Э		
		man,	conductor, motorman, m	nachine operator, mainte	nance-of-\	way employe	ee).							
				Certifica	tion by e	mployee						/ear		
I cer	tify that t	he abov	e information is a true sta	atement of the actual exp	oenses I pa	aid while I wa	as away	from my hor	ne termi	nal during			<u> </u>	
Date)				;	Signature _								
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Z. VV	וומנ וא נוופ	i iiaiiie C	ine collective agreeme	it that governs this empi	oyee's em	pioyinent wi	iii youi c	ompany :						
														
3. Ar	e subsid	zed mea	als available to this empl	oyee? Yes No	о 🗌	If <i>yes</i> , wh	at is the	cost to this e	employee	? \$				_
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4. a) l	ls the em	ployee 6	entitled to receive an allo	wance or repayment for:		neals odging	Yes	No	-	nount \$				_
					- 10	ouging	Yes	No	An	ount \$				_
b)	How mu	ch of the	allowance or repayment	did vou report on this er	mplovee's	T4 slip?				\$				
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			Name of employer (print)					Name of	authorize	d person (p	orint)			
_		Date		Telephone	_			Signature of e	employer	or authorize	ed person			
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Information for Transport Employees

Employment conditions

You can deduct the cost of meals and lodging if you meet all the following conditions:

- You work for an airline, railway, bus, or trucking company, or any other employer whose principal business is the transport of goods, passengers, or both.
- You travel in vehicles your employer uses to transport goods or passengers.
- You regularly have to travel away from the municipality and the metropolitan area (if there is one) where your home terminal is located.
- You incur meal and lodging expenses while travelling away from the municipality and the metropolitan area (if there is one) where your home terminal is located.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

If your employer's principal business is **not** transporting goods, passengers, or both, you may still be able to claim expenses. For more details, get Information Circular 73-21, *Away-from-Home Expenses*.

You can also deduct the cost of meals and lodging when you meet **one** of the following conditions:

- You work for a railway company as a telegrapher or station agent in a relief capacity, or you carry out maintenance and repair work for the railway company while working away from home.
- You are a railway employee who works away from the
 municipality and the metropolitan area (if there is one) where
 your home terminal is located. You also work at such a
 distant location that it is unreasonable for you to return daily
 to your home, where you support a spouse or dependant
 related to you.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

Deductible expenses

Deductible expenses include any goods and services tax (GST) and provincial sales tax, or harmonized sales tax (HST) you paid on these expenses. You may be able to receive a rebate of the GST/HST you paid. We discuss this rebate in Chapter 8 of the *Employment Expenses* guide.

Meals

To calculate your meal expenses, use **one** of these methods:

The detailed method – The detailed method means that you have to keep a record book itemizing each expense. You also have to keep receipts to support the amount you deduct.

The simplified method – The simplified method is based on a daily meal rate of **\$11** for each meal. You do not have to keep receipts for your meals, but you have to keep a detailed list of the trips you take.

The batching method – When you are part of a work crew, such as on a train, your employer may provide you with cooking facilities. If you buy groceries and cook meals either by yourself or together, each person can claim up to \$22 for each day. As long as you do not claim more than this amount, you do not have to keep receipts.

Under either the detailed or simplified method, you can claim one meal after every four hours from the check-out time, to a maximum of three meals per day. For the purposes of calculating the maximum number of meals allowed, a day is considered to be a 24-hour period that begins at the check-out time.

Workers on scheduled runs of 10 hours or less during their normal working hours (e.g., 7:30 a.m. to 5:30 p.m.) are generally expected to eat their breakfast and dinner at home. Therefore, lunch is the only meal claim allowed per day in these circumstances.

The most you can deduct for meal expenses is 50% of your claim. For example, if you use the simplified method, which is based on a daily meal rate of \$11 per meal, the most you can deduct is \$5.50 (\$11 x 50%) for each meal.

Lodaina

You can deduct your lodging expenses. Keep receipts to support the amount you deduct.

How to claim your expenses

Complete this form, and claim your meal and lodging expenses on line 229 of your return. Your employer has to sign the form. You do not have to send this form with your return. However, keep it in case we ask to see it later.

If you want more information about meal and lodging expenses, get Information Circular 73-21, *Away-from-Home Expenses*, or contact us. For our addresses and telephone numbers, see the listings in the government section of your telephone book.